

**AMENDMENTS TO THE SPECIFICATION**

Within the substitute specification filed on March 19, 2004, please replace paragraph [0022] with the following rewritten paragraph.

-- To be more specific, by erasing size data of over-size and under-size of only for an X direction in a step S102, the graphic data only for the X direction are extracted in a step S103. In this case, a coordinate space on the input design data is consistent with a coordinate space upon exposure. Accordingly, the graphic data extending in the X direction correspond to the H-line data, and the graphic data extending in the Y direction (that is, the operating direction of the exposure apparatus) correspond to the V-line data. After the graphic data only for the X direction are extracted, then the graphic data only for the X direction are subtracted from the input design data in a step S104, and the rest of the graphic data are extracted therefrom in a step S105. The rest of the graphic data are to correspond to the graphic data extending in the Y direction, namely, the V-line data. As described above, in the case of forming such reflective mask, it is necessary to divide the input design data for the mask pattern into the V-line data and the H-line data relative to respective direction with regard to the direction of the projection vector of the EUV ray. --